



DEFENSE CONTRACT AUDIT AGENCY
DEPARTMENT OF DEFENSE
8725 JOHN J. KINGMAN ROAD, SUITE 2135
FORT BELVOIR, VA 22060-6219

IN REPLY REFER TO

PAC 730.3.B.01/2005-01

January 3, 2005
05-PAC-001(R)

MEMORANDUM FOR REGIONAL DIRECTORS, DCAA
DIRECTOR, FIELD DETACHMENT, DCAA

SUBJECT: Audit Guidance on the Cost of Money Rate for January 1, 2005 through
June 30, 2005

The interest rate established by the U.S. Secretary of the Treasury for Cost of Money purposes is 4.25 percent for the period January 1, 2005 through June 30, 2005. CAM 8-414.2.a. contains the rates for prior periods.

Field audit office personnel should direct questions regarding this memorandum to their regional offices. Regional offices should direct their questions to Ms. Pat West, Program Manager, Accounting and Cost Principles Division, at (703) 767-3252 or Pat.West@dcaa.mil.

/Signed/
Frances T. Cornett
Chief, Accounting and Cost Principles Division

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